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MAY 2.7 2008

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of: TADANO, Masaya, et al.

Group Art Unit: 3746

Serial No.: 10/790,085

Examiner: Charles G. Freay

Filed: March 2, 2004

Confirmation Number: 1183

COMPRESSOR, METHOD FOR MANUFACTURING THE COMPRESSOR, For. DEFROSTER OF REFRIGERANT CIRCUIT, AND REFRIGERANT UNIT

AMENDMENT AFTER FINAL REJECTION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 Sir:

Docket: 021052 D

Date: May 27, 2008

This paper is in response to the Final Office Action dated March 27, 2008. In the event that this paper is not timely filed, please consider this paper a petition for an appropriate extension of time. Please charge any fees needed for such an extension of time, and any other fees which may be due with respect to this paper, to Deposit Account No. 01-2340.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims begin on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.